

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing document was duly mailed, postage prepaid, to the following:

RICHARD ROST  
Deputy Corporation Counsel  
County of Maui  
200 South High Street  
Wailuku, HI 96793

Attorney for Defendant  
REAL PROPERTY TAX DIVISION,  
DEPT. OF FINANCE, COUNTY OF MAUI

ELTON AU  
Deputy Attorney General  
Dept. of the Attorney General,  
State of Hawaii  
425 Queen St., 212-N  
Honolulu, HI 96813

Attorney for Defendant  
STATE OF HAWAII, DEPT. OF HEALTH

DATED: Honolulu, Hawaii, May 2, 2006.

J. Rost